

INDEPENDENT OFFICES APPROPRIATION BILL, FISCAL YEAR 1926

JANUARY 10, 1925.—Committed to the Committee of the Whole House on the state of the Union and ordered to be printed

Mr. Wood, from the Committee on Appropriations, submitted the following

R E P O R T

[To accompany H. R. 11505]

The Committee on Appropriations submits the following report in explanation of the accompanying bill making appropriations for the Executive Office and for sundry independent executive offices, boards, bureaus, and commissions.

The bill embraces regular annual appropriations for the office of the President and for the independent establishments of the Government, and its order and arrangement follow the general outline submitted by the President in the Budget for the fiscal year 1926.

A detailed tabulation will be found at the end of this report showing the amount appropriated for the fiscal year 1925, the Budget estimates for the fiscal year 1926, the amount recommended in the bill for 1926, together with the increase or decrease in appropriations and estimates as compared with the amounts recommended in the bill.

APPROPRIATIONS AND ESTIMATES

The Budget estimates upon which this bill is based were submitted by the President in the Budget for the fiscal year 1926 and will be found in detail in Chapter II of that document, pages 31-104, inclusive. The total of the estimates for regular annual appropriations submitted for consideration in connection with this bill is \$450,314,295.

The total appropriations for the independent offices provided for in this bill for the fiscal year 1925 amounted to \$533,424,147.46. This sum includes the total of the appropriations carried in the act to adjust the compensation of the field forces, amounting to \$1,370,-180, \$126,900 transferred from the Treasury Department to the Superintendent of the State, War, and Navy Department Buildings

for care of buildings, and \$133,150,327.30 carried in the deficiency act approved December 5, 1924, the greater portion of which was necessary because of the World War adjusted compensation act of May 19, 1924.

The amount recommended to be appropriated in this bill is \$452,349,617. This sum, compared with the regular annual appropriations for 1925 and the estimates for 1926, is as follows:

It is \$81,074,530.46 less than the total of the 1925 appropriations; and it is \$2,035,322 more than the amount requested in the Budget estimates for 1926.

SALARIES UNDER THE CLASSIFICATION ACT

A uniform provision was adopted by the committee to be carried in all the appropriation bills, relating to expenditures for personal services in the District of Columbia in accordance with the classification act of 1923. A restrictive provision was carried in the annual supply bills for the current fiscal year, and is recommended to be continued for 1926, with several modifications, made necessary by rulings of the Comptroller General of the United States. The detailed explanation contained in the reports on the appropriation bills already submitted to the House is submitted herewith in explanation of the changes recommended in the restrictive proviso, which is section 2 of the accompanying bill.

The committee recommends in a modified form a continuation of the "average" limitation inserted in all of the appropriation bills at the last session restricting the average of all salaries paid under any grade under the classification act of 1923 to the average of the compensation rates for the grade. The modifications which are recommended are: (1) The limitation is made specifically to apply to those grades in which only one position is allocated, (2) an employee passing from one grade to a higher grade is not required to suffer a reduction in compensation because of such advance, and (3) the words "or class thereof" are omitted from the limitation.

These changes are brought about by rulings of the Comptroller General of the United States. It was believed by the committee in recommending the uniform "average" limitation in the current appropriation acts that every grade, whether it contained one or more positions, would be subject to its operation. The Comptroller General has decided that the limitation did not apply to grades in which there was only one position, and therefore such position could proceed beyond the average of the compensation rates for the grade.

Section 7 of the classification act of 1923 provided, in effect, that promotions in a grade might be made, if appropriations were sufficient and the employee attained a proper efficiency rating, to the next higher rate in the grade. This section did not specify how often such promotions might be made. There is no limitation upon them in the section. In interpreting this section the Comptroller General has held that if an employee has attained the proper standard of efficiency the promotions within a grade might be made from the minimum to the maximum rate of the grade simultaneously if the proper average is maintained and the appropriation is sufficient. These two decisions have operated to remove entirely the restriction on those grades where only one position is allocated, and there have come to the attention of the committee numerous instances in the grades of higher pay rates in a few of the departments where advances have been made simultaneously from the minimum to the maximum rate of the grade. The first change recommended in the "average" limitation is designed to correct this situation.

The Comptroller General also has ruled that in the case of an employee passing from one grade to a higher grade in which the proper average has already been exceeded, that the employee must enter the higher grade at the minimum rate of the higher grade, even though he would suffer a reduction in compensation thereby. The second modification which the committee recommends will remedy this condition. It is an injustice in the application of the "average"

limitation to require an employee passing from a grade to a higher grade with more important duties or responsibility, or both, to suffer a reduction in salary along with such a change. The committee believes that such operation of the "average" limitation is a hardship which should not continue. The number of positions affected is very small, but the injustice to the small number is very great.

The third modification is the elimination of the words "or class thereof" from the language of the limitation. The current limitation provides that the average of the salaries of the total number of persons paid under any grade or class thereof shall not exceed the average of the compensation rates specified for the grade by the classification act. An opinion of the Comptroller General states that the meaning of these words in the application of the limitation is of no effect, and they are therefore recommended to be eliminated.

The application of the "average" limitation has amply justified the wisdom of Congress in enacting it in the appropriation bills. It is a fair and just check upon administrative procedure in the matter of salaries in the departmental service in the District of Columbia, without which great abuse and more widespread inequality would undoubtedly arise. The committee recommends the continuance of the limitation with the modifications which have been set forth herein.

SALARIES IN FIELD SERVICE

The act adjusting salaries in the field services, which was approved on December 6, 1924, carried \$1,370,180 for the field employees of the independent establishments, distributed among the various offices as follows:

Executive Office.....	\$29, 420
Civil Service Commission.....	64, 920
Interstate Commerce Commission.....	19, 580
National Advisory Committee for Aeronautics.....	30, 000
Tariff Commission.....	1, 260
United States Veterans' Bureau.....	1, 225, 000
Total.....	1, 370, 180

EXPENDITURES FOR PERSONAL SERVICES IN THE DISTRICT OF COLUMBIA

The Budget, as transmitted to Congress by the President, carries a limitation upon the amount which may be expended for personal services in the District of Columbia in many of the paragraphs of appropriation. In the several instances where the committee recommends appropriations in excess of the Budget estimates the necessary proportionate increase has been made in the limitation on expenditures for personal services.

EXECUTIVE OFFICE

Under the office of the Executive appropriations are made for the salaries of the President and Vice President and for personnel in the office of the President. In addition there are appropriations for contingent and traveling expenses, printing and binding, the upkeep and care of the Executive Mansion and grounds, and the White House police.

For many years past a number of small appropriations were made for the care and repair of the Executive Mansion and grounds, which for the current fiscal year were as follows:

For ordinary care, repair, etc.....	\$60, 280
Heating.....	11, 000
Care, etc., greenhouses.....	9, 900
Repair and reconstruction of greenhouses.....	9, 860
Improvement and maintenance of grounds.....	12, 640
Lighting grounds and greenhouses.....	9, 080
Total.....	112, 760

The committee recommends one paragraph of appropriation, in lieu of the several separate appropriations for the fiscal year 1925, as follows:

For the care, maintenance, repair, refurnishing, improvement, heating, and lighting, including electric power and fixtures, of the Executive Mansion, the Executive Mansion greenhouses, including reconstruction, and the Executive Mansion grounds, to be expended by contract or otherwise as the President may determine, \$110,000.

ALIEN PROPERTY CUSTODIAN

The value of the property now held in trust by the Alien Property Custodian is over \$300,000,000. Under the Winslow Act, which provided for the return of property not exceeding \$10,000 in value, approximately \$26,000,000 has been returned as of November 1, 1924, of which \$10,000,000 was paid out during the past year. There is submitted herewith a statement showing the operations of the office of the Alien Property Custodian:

Number and disposition of claims filed as of December 1, 1924

Total number of claims filed.....	31, 376
Disposition of claims:	
Suits under section 9.....	498
Allowed by Attorney General.....	6, 274
Disallowed by Attorney General.....	1, 383
Pending before Attorney General.....	302
Allowed by Alien Property Custodian.....	11, 256
Disallowed by Alien Property Custodian.....	151
Withdrawn.....	460
Canceled.....	1, 671
Referred to liquidator.....	444
Pending in office procedure.....	9, 435
Total.....	31, 376

The committee believes that the time is not far distant when final disposition should be made of the property now held in trust, and thereby eliminate the necessity of maintaining the office of Alien Property Custodian.

AMERICAN BATTLE MONUMENTS COMMISSION

The committee recommends that the unexpended balances (approximately \$575,000) of appropriations heretofore made for the American Battle Monuments Commission be made available for the purposes set forth in the act of March 4, 1923. An appropriation of

\$500,000 was made for the current year, and it was proposed to mark the battle operations of the American Expeditionary Forces in Europe with monuments and markers, which did not interfere with existing monuments.

Since that appropriation was made the commission visited the battle fields and cemeteries of Europe, and are of the opinion that the original project should be abandoned, and now recommends a project which provides for the beautification of cemeteries, the erection of commemorative memorials to the Expeditionary Forces, and the erection of naval memorials.

In the eight American cemeteries abroad it is proposed to construct chapels in proper proportion to the size of the cemetery, and to surround the cemeteries with walls. The estimated cost of this work will be \$1,200,000. For the erection of naval memorials it is proposed to expend \$300,000, and the cost of commemorative monuments is estimated at \$1,500,000. There is submitted herewith a statement showing the location and approximate cost of the commemorative monuments:

Montfaucon-----	\$350, 000
St. Mihiel-----	250, 000
Chateau-Thierry-----	200, 000
Nancy-----	100, 000
Tours-----	160, 000
Rome-----	80, 000
Historical monuments (12, at \$30,000)-----	360, 000
Tablets (3, at \$500)-----	1, 500
Total-----	1, 501, 500

The total estimated cost for construction work is \$3,000,000, and inasmuch as the act creating the American Battle Monuments Commission places no limitation upon the aggregate ultimate cost of any complete plan, the committee has inserted the following proviso in the paragraph making appropriations for this purpose:

Provided, That no part of this sum shall be expended on a program of construction work under the act of March 4, 1923, the complete cost of which shall exceed \$3,000,000.

BOARD OF TAX APPEALS

The revenue act of 1924 created the Board of Tax Appeals as an independent establishment of the Government, and the appropriations recommended in this bill are believed to be ample for the efficient operation of that organization. An allotment of \$500,000 was made for the current fiscal year from appropriations made for the Bureau of Internal Revenue.

The board was organized July 16, 1924, and by the 1st of December had docketed 868 appeals. In the four and one-half months up to December 1 there had been decided, dismissed, or under consideration approximately 200 cases, and it is estimated that as of January 1, 1925, this number will have increased to 400 cases. The board has no jurisdiction over refund cases

CIVIL SERVICE COMMISSION

Appropriations for the fiscal year 1926 are in accordance with the estimates submitted in the Budget, with one exception. The Budget recommended elimination of an appropriation of \$2,000 heretofore carried for the employment of expert examiners not in the Federal service in the belief that the necessary expert or technical examiners could be provided from other branches of the Government. The committee is of the opinion that expert advice from persons in the Government service should be sought and utilized as much as possible, but that the commission should have available this fund for use in times of special necessity to obtain the services of disinterested experts from outside the Government service.

Statements showing the number of civil service employees in the Federal service as of June 30, 1916, and various dates since that time will be found on pages 47-50, inclusive, of the hearings.

FEDERAL BOARD FOR VOCATIONAL EDUCATION

The act of March 10, 1924, extended the provisions of the vocational education and vocational rehabilitation acts to the Territory of Hawaii, and appropriations aggregating \$35,000 for these purposes are recommended in the accompanying bill.

For continuing vocational rehabilitation of persons disabled in industry and for administration of the act, appropriations of \$750,000 and \$75,000, respectively, are recommended.

This work is done in cooperation with the States, and the following extract from the annual report of the State of Illinois is an example of the results to be obtained:

[Extract, annual report, State of Illinois.]

Three hundred and nineteen persons rehabilitated and placed in remunerative employment; average age, 33 years; average per capita cost-----	\$380
Average yearly earning—	
Before sustaining injury-----	726
While in disabled condition-----	418
After rehabilitation by division-----	1,292
Combined earning of the 319 persons—	
Before injury-----	231,712
After injury and before rehabilitation-----	133,435
After rehabilitation-----	412,127

The average earning of the individuals was increased from \$418 per annum while in the handicapped condition to \$1,292 per annum after receiving the benefits of rehabilitation service, or an increase of \$874 per year.

The combined earnings of the 319 persons were \$133,435 per year while in their handicapped condition, while after rehabilitation they were increased to \$412,127, a gain of \$278,692.

The allotments made to the various cooperating States are shown in the following tabulation:

Civilian vocational rehabilitation—Allotment for 1925 and 1926 in 36 cooperating States

Alabama.....	\$22,305.56	Nebraska.....	\$12,314.38
Arizona.....	5,000.00	Nevada.....	5,000.00
Arkansas.....	16,644.37	New Jersey.....	29,978.23
California.....	32,552.12	New Mexico.....	5,000.00
Georgia.....	27,507.82	New York.....	98,650.39
Idaho.....	5,000.00	North Carolina.....	24,309.38
Illinois.....	61,604.37	North Dakota.....	6,144.71
Indiana.....	27,836.09	Ohio.....	54,709.10
Iowa.....	22,836.05	Oregon.....	7,441.50
Kentucky.....	22,955.83	Pennsylvania.....	82,832.38
Louisiana.....	17,084.23	Rhode Island.....	5,741.23
Maine.....	7,295.45	South Dakota.....	6,046.63
Massachusetts.....	36,593.94	Tennessee.....	22,207.82
Michigan.....	34,846.64	Utah.....	5,000.00
Minnesota.....	22,675.56	Virginia.....	21,935.22
Mississippi.....	17,009.27	West Virginia.....	13,903.85
Missouri.....	32,335.48	Wisconsin.....	25,002.29
Montana.....	5,213.96	Wyoming.....	5,000.00

FEDERAL TRADE COMMISSION

For general expenses of the Federal Trade Commission the committee recommends an appropriation of \$940,000 for the ensuing fiscal year. This corresponds with the amount available for the current year, but is \$58,000 in excess of the Budget estimates.

Careful investigation developed the fact that there were pending on December 1, 1924, 568 applications for the issuance of complaints; that is, 568 cases under investigation in which there was shown some prima facie violation of law. In addition there were 271 formal complaints pending. Cases are disposed of at the rate of approximately 30 or 35 per month, and new cases accumulate at about the same rate. In the opinion of the committee a reduction would result in slowing down of the disposition of cases and in order that the work of the commission may proceed with the same organization as for the current year, has restored the appropriation to the amount available for 1925.

The act of September 26, 1914, provides that upon the direction of the President or either House of Congress, the Federal Trade Commission shall have power to investigate and report the facts relating to any alleged violations of the antitrust acts by any corporation. In House Report No. 380, Sixty-eighth Congress, first session, accompanying the independent offices appropriation bill for the fiscal year 1925, attention was called to the fact that the Federal Trade Commission has been requested by simple resolution of either House to investigate matters which did not relate to violations of the antitrust acts and which under the law the commission was not directed to undertake. Investigations of this character frequently require the expenditure of considerable sums granted for the regularly prescribed work of the commission.

The committee does not recommend that Congress be precluded from requesting investigations of a character which the commission is not specifically authorized by law to undertake upon resolution of either House. It does recommend a limitation, which follows, the purpose of which is to require concurrent action of the two Houses to request the commission to make any investigation other than

one involving alleged violations of the antitrust acts. This action will permit both Houses, which approved the funds for the regular work of the commission, to determine whether they should be diverted to the proposed investigation.

Provided, That no part of this sum shall be expended for investigations requested by either House of Congress except those requested by concurrent resolution of Congress, but this limitation shall not apply to investigations and reports in connection with alleged violations of the antitrust acts by any corporation.

HOUSING CORPORATION

Appropriations for the Housing Corporation for the fiscal year 1926 are provided in accordance with the Budget estimates. During the fiscal year 1924 the Housing Corporation collected and covered into the Treasury, aside from the revenues derived from the Government hotels, \$4,056,115.06. The total expense of handling this business was \$108,942.68, or 2.68 per cent of the amounts collected. The most profitable activity of the corporation is the operation of the Norfolk County ferries. A statement showing the net profits for the past five years is as follows:

1921.....	\$81, 626. 93
1922.....	115, 918. 67
1923.....	152, 697. 94
1924.....	183, 969. 38

Receipts from the Government hotels during the fiscal year 1924 aggregated \$697,743.17, and operating expenses totaled \$676,762.22, showing an excess in operating receipts over expenditures of \$20,980.95. The laundry of the establishment is laundering towels for other branches of the Government, and whereas heretofore the cost of this work ranged from 75 cents to \$2 per hundred, according to size, the same work is now being done for 45 cents a hundred.

Several of the dormitories are located on property belonging to the Baltimore & Ohio Railroad, for which an annual rental of \$74,315 is paid. These dormitories are not used for the accommodation of guests and one of them is occupied by the offices of the Bureau of Home Economics of the Department of Agriculture. This bureau does not pay rent to the Housing Corporation for the use of the building and the rent is absorbed in the charges made the guests of the hotels, amounting to about \$5 per capita annually.

INTERSTATE COMMERCE COMMISSION

For the general expenses of the Interstate Commerce Commission the committee recommends an appropriation of \$2,318,660, which is an increase of \$169,900 over the current year and \$218,660 over the Budget estimates. The work of the commission has steadily increased. The number of formal proceedings that were filed as complaints and subcomplaints in 1906 was 74 and during the last fiscal year the number was 1,332. In addition to the regular work of the commission and the activities of its various bureaus, the Supreme Court decision in the "Wolfe case" resulted in the filing of some 40,000 overcharge claims which must be disposed of. Reductions in personnel have been made during the past two years, and in order to keep the absolutely necessary work current the employees

have worked overtime, which during the last three months of the year amounted to 9,865½ hours. There are at present some 49,000 informal docket cases pending, over 3,000 special docket cases, and approximately 2,100 undisposed of formal cases now before the commission. Under the law the railroads may file a tariff, which may be suspended by the commission on its own initiative or upon the complaint of any shipper. The law requires that this suspension be for a period of 120 days (with a possible extension of 30 days), and of necessity the commission must postpone other matters to investigate the proposed rates. This has resulted in such a congestion of the formal docket that it now takes almost 600 days to dispose of a complaint and answer case, which is a hardship upon the shipper. It has also been the custom in previous years to send examiners out to handle rate cases near the home of the shipper, but lately it has been necessary to hold many of these hearings in Washington, and since July 1, 1924, more than a hundred such hearings have been held here. Shipper representatives numbering more than 1,200 attended, and this expense could be eliminated by providing additional examiners. After careful consideration the committee believes that the appropriation of \$2,318,660 recommended in the accompanying bill is necessary to enable the Interstate Commerce Commission to bring its general work current and give the character of service to which the shippers are entitled.

For the bureau of accounts of the Interstate Commerce Commission the committee recommends an appropriation of \$1,189,250 for the year 1926, which amount is \$635,966 more than the appropriation for the current year and \$589,250 more than the estimate. Although the recommended appropriation represents a substantial increase over the sum now available and the estimates, it is believed the increase is justified. Under this bureau the accounting work under section 15a of the transportation act and the policing of carriers accounts is performed. Section 15a provides for the recapture of excess earnings by the carriers and there has been paid into the Treasury the sum of \$5,021,894.97. The major portion of this, however, has been paid in under protest, and this contingent fund has not been available for the uses contemplated by the statute. It is estimated that the recapturable surplus for the past several years is as follows:

1920 (3 months).....	\$5, 568, 000
1921.....	12, 500, 000
1922.....	15, 000, 000
1923.....	36, 000, 000
1924 (estimated).....	25, 000, 000

There are approximately 564 cases on the docket now for consideration, and it is estimated that with the present force not more than 405 can be taken care of by June 30, 1925. In order that the work may be kept current during the ensuing fiscal year, and the work in arrears may be brought up to date, the committee recommends the increased appropriation. The amount recommended can be divided as follows:

To bring current the work which will have accumulated as of July 1, 1925.....	\$471, 585
To keep current the work originating during the fiscal year 1926.....	717, 665

Total, for recapture work.....	1, 189, 250
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It will be seen from the above that the total appropriation for the work on carriers' accounts is to be expended for recapture of excess earnings under section 15a of the transportation act. The sum of \$317,604.46 was under consideration by the committee for policing the accounts of carriers, but it is believed that this work can be postponed safely until the more urgent work of the commission is brought current.

For the bureau of safety the committee recommends an appropriation of \$650,000, which is \$275,000 more than the appropriation for the current year and \$150,000 more than the estimate. There is also inserted in the paragraph authority to employ a chief inspector at \$6,000 per annum and two assistant chief inspectors at \$5,000 each per annum. This action equalizes the compensation of these employees with those in similar positions in the bureau of locomotive inspection. Section 26 of the transportation act greatly increased the duties of the bureau of safety by authorizing the commission to require carriers to install automatic train control upon any part or the whole of any railroad, and also to apply other safety devices. In response to this law an order was issued in June 1922 requiring 49 of the Class I roads to install some form of automatic train stop or train control device upon a passenger division between specified terminals, and a subsequent order effective in February, 1924, required 45 additional Class I carriers to install train control upon one locomotive passenger division.

The insufficiency of the inspection force made necessary a suspension of the latter order pending the completion of the installations required by the order of June, 1922. The committee is of the opinion that the safety work is of primary importance and should be proceeded with as rapidly as is consistent with good administration, and for that reason have inserted the increase noted to provide supervision of new installations and keep up the current inspection of installations previously made.

The report of the commission shows that during the fiscal year 1924 the bureau of safety investigated 100 collisions and derailments and found that 50 of them were preventable, and if prevented would have saved 113 lives and prevented the injury of 780 persons.

For the bureau of locomotive inspection the committee recommends the Budget estimate of \$450,000 for the year 1926, which is an increase of \$150,000 over the sum available for the current year. This increase is made necessary by the act of June 7, 1924, which provided for the employment of 15 additional inspectors, and specified the salaries of the chief inspector and assistant chief inspectors at \$6,000 and \$5,000, respectively, per annum. There is submitted herewith a statement showing the number of locomotives for which reports were filed, the inspections made, and the results of the inspections.

	1924	1923	1922	1921	1920
Number of locomotives for which reports are filed.....	70, 683	70, 242	70, 070	70, 475	69, 910
Number inspected.....	67, 507	63, 657	64, 354	60, 812	49, 471
Number found defective.....	36, 098	41, 150	30, 978	30, 207	25, 529
Percentage inspected found defective.....	53	65	48	50	52
Number ordered out of service.....	5, 764	7, 075	3, 089	3, 914	3, 774
Total number of defects found.....	146, 121	173, 840	101, 734	104, 848	95, 066

An appropriation of \$1,946,552 is recommended for 1926 for the bureau of valuation. This sum is \$946,232 more than the appropri-

ations for the current year and \$946,552 more than the Budget estimate. It is also provided that \$200,000 of the appropriation shall be made immediately available, to enable the bureau of valuation to build up an organization with which to operate at utmost efficiency at the beginning of the next fiscal year. Investigation by the committee developed the fact that to finish the primary valuations of the steam, telegraph, and sleeping-car carriers of the country, under the present rate of appropriations, would take from 6 to 13 years, during which time much of the information already obtained would be useless. In order, therefore, to make use of available data and complete the primary valuation work, the committee recommends that a three-year program be adopted, calling for appropriations for strictly valuation work as follows:

Fiscal year 1926.....	\$1, 555, 602
Fiscal year 1927.....	1, 037, 010
Fiscal year 1928.....	915, 264
Total.....	3, 507, 876

In addition to the above, order No. 3 of the bureau of valuation provides for bringing up to date the primary valuations for the purpose of determining recapturable excess income under section 15a of the transportation act. Further additional appropriations are necessary to provide the necessary engineering forces required under section 15a work. For the fiscal year 1926, in addition to the sum to be made available for valuation of property of carriers, there must be provided sufficient sums to enable the commission to perform the necessary work under section 15a of the transportation act and order No. 3 of the bureau of valuation. The sum recommended by the committee may be divided for these three classes of work as follows:

Valuation.....	\$1, 555, 602
Order No. 3 work.....	137, 350
Recapture under section 15a.....	253, 600
Total for 1926.....	1, 946, 552

An appropriation of \$160,000 is recommended for printing and binding for the Interstate Commerce Commission. This sum is \$35,000 more than the appropriation for the current year and \$36,000 more than the estimate. There was carried over to the present fiscal year work amounting to approximately \$12,500. This arrearage comprised about five volumes of reports of the Interstate Commerce Commission, and it is estimated that during the current fiscal year 10 volumes of reports will be issued. Each volume consists of approximately 770 pages, and the cost per volume is about \$3,000. The appropriation recommended will enable the commission to keep their printing current and will aid the commission and others interested to refer readily to decisions and reports. Unless this sum is appropriated no printing of the reports can be accomplished and it would be necessary to get citations or decisions from miscellaneous pamphlets, which would be difficult in cases before the courts or State commissions.

NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS

For general expenses of the National Advisory Committee for Aeronautics the committee recommends the estimate of \$522,000, which sum is \$65,000 more than the amount available for the current year. It is provided that \$40,000 of the appropriation shall be available only for the construction of an additional laboratory building,

which, it is proposed, shall be used to house the shops and drawing room and provide space for storage, thus relieving the congestion in the research laboratory, which is essentially an office building. The purpose of the National Advisory Committee for Aeronautics is to secure technical information on aeronautics, and the President, in transmitting the annual report of the organization to Congress, said in part as follows:

When the National Advisory Committee for Aeronautics was established by Congress in 1915 there was a deplorable lack of technical information on aeronautics in this country. In submitting this, the tenth annual report of the committee, I feel that it is appropriate to say a word of appreciation of the high-minded and patriotic services of the men who have faithfully served their country without compensation as members of this committee and of its subcommittees. Through this committee the talent of America has been marshaled in the scientific study of the problems of flight, with the result that to-day America occupies a position in the forefront of progressive nations in the technical development of aeronautics. The status of the committee as an independent Government establishment has largely made possible its success.

SMITHSONIAN INSTITUTION

Appropriations for the Smithsonian Institution are recommended by the committee in accordance with the estimates submitted in the Budget with a few exceptions. An appropriation of \$46,260 is recommended for the system of international exchanges, which sum is \$3,290 less than the appropriation for the current year and \$4,260 more than the estimate. It is the purpose of the international exchanges to secure regularly and systematically all reports and other documents relating to legislation, jurisprudence, statistics, internal economy, technology, etc., of all the nations, so as to place that material at the disposal of Congress and the departments in exchange for similar information furnished by this country. During the first five months of the current fiscal year there has been an increase in the number of packages handled of $7\frac{1}{2}$ per cent over the preceding year, which was as follows:

Sent abroad:	Packages
United States parliamentary documents.....	176, 290
Departmental documents.....	134, 401
Miscellaneous, scientific, and literary publications.....	107, 034
Received from foreign countries.....	42, 933
Total.....	460, 658

An appropriation of \$57,160 is recommended for the Bureau of American Ethnology for the year 1926. This corresponds with the amount available for the current year but is \$4,200 more than the estimate. It is proposed with the existing force and those employed under the recommended appropriation to continue archaeological investigations in the Southern States, starting with Florida, going up through Georgia, Alabama, Mississippi, and Louisiana. A great amount of work is being done and remains to be finished in the area which will be inundated with the completion of the Wilson Dam at Muscle Shoals.

For the Astrophysical Observatory an appropriation of \$31,180 is recommended for 1926. This sum is \$9,600 more than the amount available for the current year and is \$9,560 more than the estimate. It was developed during the hearings that for a number of years past Mr. John A. Roebbing, of New Jersey, has been contributing approximately \$8,000 annually for scientific research by the Astrophysical Observatory, and now that investigations of the radiation

of the sun have passed through the experimental stage and it is possible to predict weather conditions for substantial periods in advance, he has withdrawn his support, and the committee is of the opinion that sufficient funds should be provided to carry on this work. To reduce the amount recommended would necessitate the abandonment of the station at Montezuma, near Calama, Chile, South America, which is particularly adapted to this kind of service, because of the absence of rain and where the days of good observation average 260 a year.

For continuing preservation of collections in the National Museum the committee recommends an appropriation of \$441,082 for 1926, which sum is \$6,600 more than the amount available for the current year and \$11,082 in excess of the estimate. All of the increase proposed is to be used for additional watchmen. At the present time none of the watchmen get time off for Sunday service, and the average leave is approximately one day a month, as compared with the watchmen of other public buildings who get a day off for Sundays and holidays. To provide for the Sunday opening of the Museum buildings it is proposed that \$1,500 of the increase recommended will be used to employ 10 watchmen at \$3 per day, as the watch force on Sundays must be larger than on week days, when the regular employees are working or passing through the halls.

UNITED STATES SHIPPING BOARD

Appropriations for the United States Shipping Board and the Emergency Fleet Corporation are recommended in accordance with the Budget estimates. With one exception the restrictive paragraphs relating to the Shipping Board and the Fleet Corporation are continued in the accompanying bill. The paragraph which provided that no part of the appropriations available be expended for the preparation of newspapers, magazines, etc., has been eliminated because of the necessity of preparing newspapers for use of the passengers on vessels under the control of the United States. All competing lines furnish this service to their passengers and similar service must be given to people using the Government ships.

Attention is called to H. R. 11309, introduced in the House on January 5, 1925. One of the purposes of this bill is to separate the Shipping Board and the Emergency Fleet Corporation. Your committee on January 2, 1925, carefully considered this matter with the officials of the Shipping Board and the president of the Fleet Corporation, and there is submitted herewith a portion of the hearings giving the view of Mr. O'Connor, chairman of the Shipping Board:

Mr. O'CONNOR. When the Shipping Board was created it was created with the idea in mind that they were not going to operate ships, it was never intended that they should operate ships. I will say to you that a divorcement of the two possibly would be a good thing.

Mr. WOOD. Yes; I don't think now that the Shipping Board ought to be charged with the operation of ships or have anything to do with the operation of ships.

Mr. O'CONNOR. That is the way we would like to have it, and follow up the other work; and there is a lot of it when we get at it.

Mr. WOOD. And then there would not be any cause for a divided responsibility or friction. I hope that separation can be made.

Mr. O'CONNOR. I do not think you will find an objection from a member of the Shipping Board against a divorcement. It would take a lot of curse off us.

Mr. Palmer, president of the Emergency Fleet Corporation, made the following comment in reply to a question by Mr. Wood, as follows:

Mr. WOOD. If you will, Admiral, I wish you would give us the benefit of your observation and your suggestions with reference to the advisability of either an entire consolidation of these two activities under one management and one control, or an entire separation of them, whereby one of them has nothing to do with the other—two separate activities.

Mr. PALMER. My feeling is that there should be a definite separation by law; that the Shipping Board should carry out the function for which it was originally designed, namely, regulatory, semijudicial functions in connection with the merchant marine as a whole, both privately and publicly owned, along the general lines that the Interstate Commerce Commission operates; and that the Fleet Corporation should have charge of all the physical properties of the Government-owned part of the merchant marine, and should be entirely responsible for their operation and have the authority that should go with the responsibility.

I think there should be no connection between the two organizations, except such as corresponds to the operation of the Interstate Commerce Commission with reference to the railroads.

In view of the above statements of the officials most directly concerned in a separation of the activities of the Shipping Board and the Emergency Fleet Corporation, the committee believes that early action of this character is desirable.

EMERGENCY FLEET CORPORATION

For expenses incident to the operation of ships during the fiscal year 1926 the committee recommends an appropriation of \$24,000,000, in accordance with the Budget estimate. For the current year an appropriation of \$30,000,000 was made, with authority to use an additional \$6,000,000 from receipts derived from liquidation of surplus property. The amount available represented a reduction of \$14,000,000 under the 1924 appropriation, and according to Mr. Palmer "had great value in bringing down the losses. We have really accomplished something that is in line with the reduction from \$50,000,000 to the \$36,000,000 which the Congress allotted to us. I think the wisest thing that Congress has done has been to put all of us on our mettle by that reduction of appropriation last year of \$14,000,000."

Large reductions have been made, due to consolidations by which the Fleet Corporation is enabled to handle the vessels more flexibly, covering a certain number of ports with fewer vessels. More efficient operation has resulted in reduced consumption of oil, and overhead savings in salaries have amounted to approximately \$700,000. There is submitted herewith a statement showing the receipts and expenditures of the Fleet Corporation, as well as the number of vessels operated for the years 1924 and 1925 (estimated).

	1924	1925
Receipts.....	\$104, 000, 000	\$95, 500, 000
Expenditures.....	145, 500, 000	125, 500, 000
Average number of cargo vessels.....	338	297
In addition, the average number of passenger vessels, tanks, and other vessels approximates.....	50	50

NOTE.—The number of ships to be operated in 1926 can not be determined, as any estimated into which such elements as ocean freight rates, cost of fuel oil, cargoes offered, etc., enter, must be very general, especially when made so far in advance. We have roughly estimated \$22,000,000 loss on freighter operation, \$2,000,000 loss on other vessels and miscellaneous revenue and expense; total, \$24,000,000 loss on all operations.

The economies effected and the great reductions made in operating losses are commendable, and the committee believes that the judgment of the president of the Fleet Corporation with respect to the percentage paid to the operator should be paid in proportion to the kind of service rendered, and with special reference to the part of the world in which he operates, as compared to the present arrangement, which is 7½ per cent commission on outward freight and 3 per cent

commission on incoming freight. The Fleet Corporation is at present operating 18 main trade routes in the entire merchant marine, as shown in the following statement:

No.	From—	To—
1	North Atlantic.....	United Kingdom.
2	Gulf and South Atlantic.....	Do.
3	North Atlantic.....	Continent north of Bordeaux.
4	Gulf and South Atlantic.....	Do.
5	North Atlantic.....	Continent south of Bordeaux (including Mediterranean).
6	Gulf and South Atlantic.....	Do.
7	North and South Atlantic and Gulf.....	East coast, South America.
8	.....do.....	Orient and Philippines.
9	.....do.....	India and Dutch East Indies.
10	.....do.....	Australia.
11	.....do.....	South and East Africa.
12	.....do.....	West Africa.
13	North and South Pacific.....	East coast, South America.
14	.....do.....	West coast, South America.
15	North Pacific.....	Orient and Philippines.
16	South Pacific.....	Do.
17	Pacific coast.....	Europe.
18	.....do.....	Australia.

It has been the policy of the Shipping Board not to enter the tramp-ship business, which carries low-priced cargoes, yet 30 per cent of our commerce is tramp cargo, such as grain, nitrates, coal, etc. Therefore, limiting the Fleet Corporation to high-class passenger and cargo freight service, in which there is much competition, the operating losses will continue, and the committee is of the opinion that a trading service might be established which would not interfere with existing routes, and which could be operated without loss, and possibly at a profit. However, inasmuch as such a service would require a large organization and the depression in shipping still exists, no action or recommendation is submitted.

UNITED STATES VETERANS' BUREAU

Appropriations for the United States Veterans' Bureau are recommended in accordance with the estimates submitted in the Budget. The total amount recommended for 1926 is \$405,700,000, which is \$76,258,272.30 less than the total of the appropriations for the current fiscal year. Increases in appropriations over 1925 are recommended in two instances, for military and naval compensation \$44,000,000, and for military and naval insurance \$10,000,000. There is submitted herewith a statement showing the appropriations recommended as compared with appropriations for similar purposes during 1925.

Object	Appropriations for 1925 in the independent offices, deficiency and other acts	Amount recommended in the bill for 1926	Increase (+) or decrease (—), bill, compared with 1925 appropriation
U. S. VETERANS' BUREAU			
Salaries and expenses.....	\$49,203,874.30	\$45,500,000.00	—\$3,703,874.30
Printing and binding.....	275,000.00	200,000.00	—75,000.00
Military and naval compensation.....	83,000,000.00	127,000,000.00	+44,000,000.00
Medical and hospital services.....	45,850,000.00	35,000,000.00	—10,850,000.00
Vocational rehabilitation.....	89,000,000.00	38,000,000.00	—51,000,000.00
Adjusted service pay.....	26,629,398.00	12,000,000.00	—14,629,398.00
Adjusted certificate fund.....	100,000,000.00	50,000,000.00	—50,000,000.00
Military and naval insurance.....	88,000,000.00	98,000,000.00	+10,000,000.00
Total, U. S. Veterans' Bureau.....	481,958,272.30	405,700,000.00	—76,258,272.30

Salaries and expenses: The appropriation recommended will make it necessary to reduce personnel by at least 1,000 before July 1, 1925, and to date the net reduction has been 400. Approximately 1,600 people have been dismissed from the regional offices, but the construction of new hospitals has resulted in the employment of approximately 1,200 people, so that the net reduction is 400. It is proposed to effect other savings in order to administer the Veterans' Bureau under the amount recommended in the accompanying bill, all of which may be itemized as follows:

Salaries.....	\$1, 572, 943. 00
Supplies and materials.....	167, 720. 00
Communication service.....	22, 766. 00
Traveling expenses.....	610, 259. 00
Transportation of things.....	9, 033. 00
Heat, light, power, etc.....	66, 915. 00
Rentals.....	400, 886. 00
Repairs and alterations.....	71, 221. 00
Special and miscellaneous expenses.....	73, 109. 00
Equipment.....	108, 648. 00
Savings in 1925 appropriation.....	300, 000. 00
Printing, engraving, etc.....	300, 000. 00
Damage claim (1925).....	374. 30
Total.....	3, 703, 874. 30

Military and naval compensation: Heretofore the appropriations for military and naval compensation have been continued available until expended. Beginning with the year 1926, the appropriations are available only for the fiscal year, which makes necessary the increased appropriation recommended. At the close of the fiscal year 1924 there was an available balance of \$75,089,720, which together with the appropriation of \$83,000,000 made the total amount available for 1925, \$158,089,720. Of this sum, it is estimated that \$30,000,000 will be covered into the Treasury at the close of the present fiscal year. There is submitted a statement showing the actual number of active claims on the following dates:

June 30, 1922.....	174, 024
June 30, 1923.....	183, 090
June 30, 1924.....	179, 037
Sept. 30, 1924.....	186, 281

The increase in the number of claims between June 30, 1924, and September 30, 1924, is due to the liberalizing features of the World War veterans' act of 1924 and the increased cost of compensation of approximately \$16,000,000 is due particularly in the class of beneficiaries that could receive compensation in cases of tuberculosis and neuropsychiatric diseases, where the presumption clause was extended until January 1, 1925. It is estimated that the recommended appropriation of \$127,000,000 will be required during 1926.

Medical and hospital services: The committee recommends an appropriation of \$35,000,000 for medical and hospital services for 1926, of which \$13,583,240 is to be allotted to other Government services that afford facilities to the Veterans' Bureau and services on the fee basis and under contract service, which may be itemized as follows:

United States Army	\$2, 636, 020. 00
United States Navy	1, 496, 500. 00
Soldiers' Homes	3, 666, 550. 00
Interior Department	567, 750. 00
Public Health Service	310, 300. 00
Fee medical service	894, 729. 74
Fee dental service	170, 225. 26
Fee contract hospitals	3, 840, 165. 00
Total	13, 583, 240. 00

The World War veterans' act, 1924, imposed additional expenditures from this appropriation of approximately \$8,000,000 per annum due to the liberalization of hospital treatment, that is, hospitalization of all ex-service men of all wars and all disabilities.

The total appropriations for medical and hospital services for the current fiscal year amounted to \$45,850,000. The amount recommended represents a decrease of \$10,850,000, and this sum, together with the additional expense imposed by the new legislation, shows for comparative purposes a decrease in 1926 of \$18,850,000, as compared with 1925. There is submitted herewith a statement showing the number of patients receiving hospital treatment under this appropriation:

Hospitals of the—	June, 1924	Decem- ber, 1924
Veterans' Bureau	11, 656	16, 151
United States Marine	180	238
United States Army	1, 652	2, 186
United States Navy	904	1, 412
Soldiers' homes	2, 296	2, 576
Interior Department	894	898
Civilian institutions	4, 875	4, 165
Total	22, 457	27, 626

Vocational rehabilitation: The committee recommends an appropriation of \$38,000,000 for vocational rehabilitation, as compared with an appropriation of \$89,000,000 for the current fiscal year. This large decrease is made possible by the present plan of rehabilitating the trainee and placing him in employment as quickly as he has reached the point of employability. At the beginning of the fiscal year 1924, there were 80,359 men in training, and at the close of the fiscal year there were 45,347 men in training. The rehabilitation of these men has been made possible through the assistance of large corporations in placing men in employment when they have been rehabilitated. The appropriation recommended in the accompanying bill is based upon an estimated number of 22,180 men in training during 1926. A statement showing the total number of men rehabilitated and in training, as well as the total cost of rehabilitation and cost per man, will be found on pages 436-439, inclusive, of the hearings. The language of the paragraph has been amended to provide for the sale of surplus materials, supplies, and equipment at 90 per cent of the appraised valuation to rehabilitated trainees of the Veterans' Bureau. The new legislation affecting veterans of the World War has imposed an additional expenditure of \$8,000,000 from this appropriation to provide two months' additional pay to trainees at the end of their training period.

Military and naval insurance: The sum of \$98,000,000 is recommended by the committee for military and naval insurance for the fiscal year 1926, which represents an increase of \$10,000,000 as

compared with the appropriation made for 1925. The receipts from premiums on insurance are falling off and the total number of claims is increasing. Due to this increase in claims, the disbursements will be higher in 1925 and 1926 than in 1924. The premium receipts for 1924 amounted to \$13,598,752.95. The estimated receipts for 1925 are \$12,170,051. There was a balance of \$10,265,526 from the no-year appropriation in 1925. This balance, plus the premium receipts and the appropriation of \$88,000,000, amounts to \$110,435,577, which, it is estimated, will prove sufficient for the current fiscal year. The sum of \$98,000,000 recommended in the accompanying bill, plus the estimated premium receipts, will amount to approximately \$112,488,987. The expenditures under this appropriation will increase each year, and the present liability of the Government is about a billion dollars, which will have to be paid off over a period of 20 years. The increased expenditures due to the new legislation affecting the World War veterans will amount to approximately \$2,000,000.

World War adjusted compensation: The committee recommends an appropriation of \$12,000,000 for adjusted service and dependent pay, as compared with an appropriation of \$26,629,398 for the current year, and the sum of \$50,000,000 for the adjusted-service certificate fund as compared with an appropriation of \$100,000,000 made for the current year. Applications for adjusted compensation can be filed up to January 1, 1928, and to date there has been received in the Veterans' Bureau a total of 1,439,696 claims, with an aggregate value of certificates issued amounting to \$729,241,478. The number of claims filed and the value of certificates issued by branches of service is as follows:

Service	Number of claims	Value of certificates
Army.....	1,365,808	\$713,072,160
Navy.....	42,861	3,782,738
Marine Corps.....	30,927	12,386,580
Total.....	1,439,696	729,241,478

The law provided that no cash payments be made before March 1, 1925, but provided that certificates could be mailed on and after January 1, 1925. The first days' mailing contained certificates aggregating in value approximately \$619,200,000.

There is submitted herewith a statement showing the total cost of the adjusted compensation act to date:

Appropriations made to carry out the provisions of the World War adjusted compensation act.

General Accounting Office, administrative expenses.....	\$75,240
Navy Department, administrative expenses.....	450,000
War Department, administrative expenses.....	3,600,000
United States Veterans' Bureau:	
Administrative expenses.....	1,188,500
Adjusted service and dependent pay.....	26,629,398
Adjusted service certificate fund.....	100,000,000
Total appropriations to date.....	131,943,138
Recommended in the accompanying bill:	
United States Veterans' Bureau—	
Adjusted service and dependent pay.....	12,000,000
Adjusted service certificate fund.....	50,000,000
Total of appropriations made and recommended.....	193,943,138

INDEPENDENT OFFICES APPROPRIATION BILL, 1926

A comparative statement of the amounts appropriated for 1925, the Budget estimates for 1926, and the amounts recommended in the accompanying bill for 1926

Object	Appropriations for 1925 in the independent offices, deficiency, and other acts	Budget estimates for 1926, regular annual and supplemental	Amount recommended in the bill for 1926	Increase (+) or decrease (-), bill compared with 1925 appropriation	Increase (+) or decrease (-), bill compared with 1926 Budget estimates
EXECUTIVE OFFICE					
President, salary of-----	\$75,000.00	\$75,000.00	\$75,000.00	-----	-----
Vice President, salary of-----	6,937.50	12,000.00	12,000.00	+\$5,062.50	-----
Executive Office:					
Salaries-----	93,520.00	92,760.00	92,760.00	-760.00	-----
Contingent expenses-----	37,000.00	35,000.00	35,000.00	-2,000.00	-----
President, traveling expenses-----	25,000.00	25,000.00	25,000.00	-----	-----
Printing and binding-----	2,900.00	2,800.00	2,800.00	-100.00	-----
Executive Manston:					
Care, repair, etc-----	60,280.00	110,000.00	110,000.00	-2,760.00	-----
Heating-----	11,000.00				
Care, etc., greenhouses-----	9,900.00				
Repair and reconstruction, greenhouses-----	9,860.00				
Improvement and maintenance of grounds-----	12,640.00				
Lighting grounds and greenhouses-----	9,080.00				

A comparative statement of the amounts appropriated for 1925, the Budget estimates for 1926, and the amounts recommended in the accompanying bill for 1926—Continued

Object	Appropriations for 1925 in the independ- ent offices, deficiency, and other acts	Budget estimates for 1926, regular annual and supplemental	Amount recommended in the bill for 1926	Increase (+) or decrease (-), bill, compared with 1925 appropriation	Increase (+) or decrease (-), bill compared with 1926 Budget estimates
EXECUTIVE OFFICE—continued					
White House Police:					
Salaries-----	\$83,700. 00	\$83,400. 00	\$83,400. 00	—\$300. 00	-----
Uniforms and equipment-----	3,950. 00	4,000. 00	4,000. 00	+50. 00	-----
Total, Executive Office-----	440,767. 50	439,960. 00	439,960. 00	—807. 50	-----
ALIEN PROPERTY CUSTODIAN					
Salaries and expenses-----	224,000. 00	188,420. 00	188,420. 00	—35,580. 00	-----
Printing and binding-----	1,000. 00	800. 00	800. 00	—200. 00	-----
Total, Alien Property Custodian----	225,000. 00	189,220. 00	189,220. 00	—35,780. 00	-----
AMERICAN BATTLE MONUMENTS COMMISSION					
Salaries and expenses-----	500,000. 00	(1)	(1)	—500,000. 00	-----
BOARD OF TAX APPEALS					
Salaries and expenses-----	2 500,000. 00	345,320. 00	345,320. 00	+345,320. 00	-----
Printing and binding-----		9,000. 00	9,000. 00	+9,000. 00	-----
Total, Board of Tax Appeals-----	2 500,000. 00	354,320. 00	354,320. 00	+354,320. 00	-----

BUREAU OF EFFICIENCY					
Salaries and expenses-----	155, 650. 00	150, 000. 00	150, 000. 00	-5, 650. 00	-----
Printing and binding-----	500. 00	350. 00	350. 00	-150. 00	-----
Total, Bureau of Efficiency-----	156, 150. 00	150, 350. 00	150, 350. 00	-5, 800. 00	-----
CIVIL SERVICE COMMISSION					
Office force-----	473, 000. 00	470, 000. 00	470, 000. 00	-3, 000. 00	-----
Field force-----	331, 920. 00	330, 000. 00	330, 000. 00	-1, 920. 00	-----
Expert examiners-----	2, 000. 00	-----	2, 000. 00	-----	+\$2, 000. 00
Administration of retirement act-----	36, 400. 00	35, 000. 00	35, 000. 00	-1, 400. 00	-----
Examination of presidential postmasters---	30, 840. 00	26, 000. 00	26, 000. 00	-4, 840. 00	-----
Traveling expenses-----	19, 000. 00	18, 000. 00	18, 000. 00	-1, 000. 00	-----
Contingent expenses-----	38, 000. 00	38, 000. 00	38, 000. 00	-----	-----
Rent-----	21, 875. 00	21, 875. 00	21, 875. 00	-----	-----
Printing and binding-----	59, 000. 00	58, 500. 00	58, 500. 00	-500. 00	-----
Total, Civil Service Commission-----	1, 012, 035. 00	997, 375. 00	999, 375. 00	-12, 660. 00	+2, 000. 00
COMMISSION OF FINE ARTS					
Salaries and expenses-----	5, 050. 00	5, 000. 00	5, 000. 00	-50. 00	-----
Printing and binding-----	300. 00	1, 500. 00	1, 500. 00	+1, 200. 00	-----
Total, Commission of Fine Arts-----	5, 350. 00	6, 500. 00	6, 500. 00	+1, 150. 00	-----

¹Use of unexpended balances.

²This sum was allotted to the Board of Tax Appeals from appropriations made for 1925 for the Bureau of Internal Revenue.

A comparative statement of the amounts appropriated for 1925, the Budget estimates for 1926, and the amounts recommended in the accompanying bill for 1926—Continued

Object	Appropriations for 1925 in the independent offices, deficiency, and other acts	Budget estimates for 1926, regular annual and supplemental	Amount recommended in the bill for 1926	Increase (+) or decrease (—), bill, compared with 1925 appropriation	Increase (+) or decrease (—), bill compared with 1926 Budget estimates
EMPLOYEES' COMPENSATION COMMISSION					
Salaries-----	\$136, 600. 00	\$138, 000. 00	\$138, 000. 00	+\$1, 400. 00	-----
Contingent expenses-----	10, 000. 00	10, 000. 00	10, 000. 00	-----	-----
Printing and binding-----	4, 000. 00	3, 500. 00	3, 500. 00	— 500. 00	-----
Administration of employees' compensation fund-----	2, 500, 000. 00	2, 150, 000. 00	2, 150, 000. 00	— 350, 000. 00	-----
Total, Employees' Compensation Commission-----	2, 650, 600. 00	2, 301, 500. 00	2, 301, 500. 00	— 349, 100. 00	-----
FEDERAL BOARD FOR VOCATIONAL EDUCATION					
Vocational education, Hawaii-----	30, 000. 00	30, 000. 00	30, 000. 00	-----	-----
Vocational rehabilitation, Hawaii-----	5, 000. 00	5, 000. 00	5, 000. 00	-----	-----
Vocational rehabilitation-----	834, 000. 00	750, 000. 00	750, 000. 00	— 84, 000. 00	-----
Administrative expenses-----	75, 000. 00	70, 270. 00	75, 000. 00	-----	+\$4, 730. 00
Total, Federal Board for Vocational Education-----	944, 000. 00	855, 270. 00	860, 000. 00	— 84, 000. 00	+ 4, 730. 00

FEDERAL POWER COMMISSION					
Salaries and expenses-----	6, 500. 00	22, 800. 00	22, 800. 00	+16, 300. 00	-----
Printing and binding-----	4, 500. 00	4, 000. 00	4, 000. 00	-500. 00	-----
Total, Federal Power Commission---	11, 000. 00	26, 800. 00	26, 800. 00	+15, 800. 00	-----
FEDERAL TRADE COMMISSION					
Salaries-----	50, 000. 00	50, 000. 00	50, 000. 00	-----	-----
Expenses-----	940, 000. 00	882, 000. 00	940, 000. 00	-----	+58, 000. 00
Printing and binding-----	20, 000. 00	18, 000. 00	18, 000. 00	-2, 000. 00	-----
Total, Federal Trade Commission---	1, 010, 000. 00	950, 000. 00	1, 008, 000. 00	-2, 000. 00	+58, 000. 00
GENERAL ACCOUNTING OFFICE					
Salaries-----	3, 474, 852. 00	3, 384, 960. 00	3, 384, 960. 00	-89, 892. 00	-----
Contingent expenses-----	300, 000. 00	295, 000. 00	295, 000. 00	-5, 000. 00	-----
Printing and binding-----	25, 000. 00	22, 000. 00	22, 000. 00	-3, 000. 00	-----
Total, General Accounting Office---	3, 799, 852. 00	3, 701, 960. 00	3, 701, 960. 00	-97, 892. 00	-----
HOUSING CORPORATION					
Salaries-----	50, 650. 00	48, 700. 00	48, 700. 00	-1, 950. 00	-----
Contingent expenses-----	6, 000. 00	5, 500. 00	5, 500. 00	-500. 00	-----
Printing and binding-----	1, 450. 00	1, 000. 00	1, 000. 00	-450. 00	-----
Cost of appraisal-----	5, 000. 00	-----	-----	-5, 000. 00	-----
Collections-----	33, 000. 00	32, 000. 00	32, 000. 00	-1, 000. 00	-----

comparative statement of the amounts appropriated for 1925, the Budget estimates for 1926, and the amounts recommended in the accompanying bill for 1926—Continued

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INDEPENDENT OFFICES APPROPRIATION BILL, 1926

Object	Appropriations for 1925 in the independent offices, deficiency, and other acts	Budget estimates for 1926, regular annual and supplemental	Amount recommended in the bill for 1926	Increase (+) or decrease (—), bill compared with 1925 appropriation	Increase (+) or decrease (—), bill compared with 1926 Budget estimates
HOUSING CORPORATION—continued					
Government hotels, Washington.....	\$700, 000. 00	\$572, 500. 00	\$572, 500. 00	—\$127, 500. 00	-----
Ground rent.....	74, 315. 00	74, 315. 00	74, 315. 00	-----	-----
Maintenance, unsold property.....	4, 000. 00	2, 500. 00	2, 500. 00	—1, 500. 00	-----
Miscellaneous expenses on property sold...	8, 000. 00	7, 400. 00	7, 400. 00	—600. 00	-----
Total, Housing Corporation.....	882, 415. 00	743, 915. 00	743, 915. 00	—138, 500. 00	-----
INTERSTATE COMMERCE COMMISSION					
Salaries.....	139, 500. 00	139, 500. 00	139, 500. 00	-----	-----
General expenses.....	2, 148, 760. 00	2, 100, 000. 00	2, 318, 660. 00	+169, 900. 00	+\$218, 660. 00
Regulating commerce.....	553, 284. 00	600, 000. 00	1, 189, 250. 00	+635, 966. 00	+589, 250. 00
Signal safety systems.....	375, 000. 00	500, 000. 00	650, 000. 00	+275, 000. 00	+150, 000. 00
Locomotive safety inspection.....	300, 000. 00	450, 000. 00	450, 000. 00	+150, 000. 00	-----
Valuation of property.....	1, 000, 320. 00	1, 000, 000. 00	1, 946, 552. 00	+946, 232. 00	+946, 552. 00
Printing and binding.....	125, 000. 00	124, 000. 00	160, 000. 00	+35, 000. 00	+36, 000. 00
Total, Interstate Commerce Com- mission.....	4, 641, 864. 00	4, 913, 500. 00	6, 853, 962. 00	+2, 212, 098. 00	+1, 940, 462. 00

NATIONAL ADVISORY COMMITTEE FOR AERONAUTICS

Salaries and expenses-----	457, 000. 00	522, 000. 00	522, 000. 00	+65, 000. 00	-----
Printing and binding-----	13, 000. 00	12, 000. 00	12, 000. 00	-1, 000. 00	-----
Total, National Advisory Committee for Aeronautics-----	470, 000. 00	534, 000. 00	534, 000. 00	+64, 000. 00	-----

PERRY'S VICTORY MEMORIAL COMMISSION

Improvements, etc-----	99, 185. 00	-----	-----	-99, 185. 00	-----
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RAILROAD LABOR BOARD

Salaries and expenses-----	310, 200. 00	285, 805. 00	285, 805. 00	-24, 395. 00	-----
Printing and binding-----	12, 000. 00	11, 000. 00	11, 000. 00	-1, 000. 00	-----
Total, Railroad Labor Board-----	322, 200. 00	296, 805. 00	296, 805. 00	-25, 395. 00	-----

SMITHSONIAN INSTITUTION

International exchanges-----	49, 550. 00	42, 000. 00	46, 260. 00	-3, 290. 00	+4, 260. 00
American Ethnology-----	57, 160. 00	52, 960. 00	57, 160. 00	-----	+4, 200. 00
International Catalogue of Scientific Literature-----	8, 861. 66	8, 000. 00	8, 000. 00	-861. 66	-----
Astrohysical Observatory-----	21, 580. 00	21, 620. 00	31, 180. 00	+9, 600. 00	+9, 560. 00
Assistant secretary-----	6, 000. 00	6, 000. 00	6, 000. 00	-----	-----
Fire protection-----	8, 500. 00	-----	-----	-8, 500. 00	-----

A comparative statement of the amounts appropriated for 1925, the Budget estimates for 1926, and the amounts recommended in the accompanying bill for 1926—Continued

Object	Appropriations for 1925 in the independent offices, deficiency and other acts	Budget estimates for 1926, regular annual and supplemental	Amount recommended in the bill for 1926	Increase (+) or decrease (—), bill, compared with 1925 appropriation	Increase (+) or decrease (—), bill, compared with 1926 Budget estimates
SMITHSONIAN INSTITUTION—continued					
National Museum:					
Furniture, cases, etc.....	\$21, 800. 00	\$21, 800. 00	\$21, 800. 00	-----	-----
Heat, telegraph, etc.....	77, 560. 00	74, 560. 00	74, 560. 00	—\$3, 000. 00	-----
Increase of collections.....	434, 482. 00	430, 000. 00	441, 082. 00	+6, 600. 00	+\$11, 082. 00
Repairs to buildings, etc.....	11, 000. 00	12, 000. 00	12, 000. 00	+1, 000. 00	-----
Purchase of books, etc.....	2, 000. 00	1, 500. 00	1, 500. 00	—500. 00	-----
Stamps and foreign postage.....	450. 00	450. 00	450. 00	-----	-----
National Gallery of Art.....	20, 158. 00	20, 000. 00	21, 028. 00	+870. 00	+1, 028. 00
Printing and binding.....	90, 000. 00	67, 000. 00	67, 000. 00	—23, 000. 00	-----
Total, Smithsonian Institution.....	809, 101. 66	757, 890. 00	788, 020. 00	—21, 081. 66	+30, 130. 00
STATE, WAR, AND NAVY BUILDINGS					
Salaries.....	1, 719, 426. 00	1, 698, 980. 00	1, 698, 980. 00	—20, 446. 00	-----
Fuel, lights, etc.....	735, 939. 00	641, 200. 00	641, 200. 00	—94, 739. 00	-----

Printing and binding-----	2, 750. 00	2, 700. 00	2, 700. 00	- 50. 00	-----
Total, State, War, and Navy De- partment Buildings-----	2, 458, 115. 00	2, 342, 880. 00	2, 342, 880. 00	- 115, 235. 00	-----
TARIFF COMMISSION					
Salaries and expenses-----	673, 240. 00	712, 000. 00	712, 000. 00	+38, 760. 00	-----
Printing and binding-----	10, 000. 00	9, 500. 00	9, 500. 00	- 500. 00	-----
Total, Tariff Commission-----	683, 240. 00	721, 500. 00	721, 500. 00	+38, 260. 00	-----
UNITED STATES GEOGRAPHIC BOARD					
Printing and binding-----	1, 000. 00	550. 00	550. 00	- 450. 00	-----
UNITED STATES SHIPPING BOARD					
Salaries and expenses-----	339, 000. 00	322, 000. 00	322, 000. 00	- 17, 000. 00	-----
Printing and binding-----	5, 000. 00	8, 000. 00	8, 000. 00	+3, 000. 00	-----
Emergency shipping fund-----	30, 000, 000. 00	24, 000, 000. 00	24, 000, 000. 00	- 6, 000, 000. 00	-----
Total, Shipping Board-----	30, 344, 000. 00	24, 330, 000. 00	24, 330, 000. 00	- 6, 014, 000. 00	-----
UNITED STATES VETERANS' BUREAU					
Salaries and expenses-----	49, 203, 874. 30	45, 500, 000. 00	45, 500, 000. 00	- 3, 703, 874. 30	-----
Printing and binding-----	275, 000. 00	200, 000. 00	200, 000. 00	- 75, 000. 00	-----
Military and naval compensation-----	83, 000, 000. 00	127, 000, 000. 00	127, 000, 000. 00	+44, 000, 000. 00	-----
Medical and hospital services-----	45, 850, 000. 00	35, 000, 000. 00	35, 000, 000. 00	- 10, 850, 000. 00	-----
Vocational rehabilitation-----	89, 000, 000. 00	38, 000, 000. 00	38, 000, 000. 00	- 51, 000, 000. 00	-----

A comparative statement of the amounts appropriated for 1925, the Budget estimates for 1926, and the amounts recommended in the accompanying bill for 1926—Continued

Object	Appropriations for 1925 in the independent offices, deficiency and other acts	Budget estimates for 1926, regular annual and supplemental	Amount recommended in the bill for 1926	Increase (+) or decrease (—), bill, compared with 1925 appropriation	Increase (+) or decrease (—), bill compared with 1926 Budget estimates
UNITED STATES VETERANS' BUREAU—CON.					
Adjusted service pay	\$26, 629, 398. 00	\$12, 000, 000. 00	\$12, 000, 000. 00	—\$14,629,398. 00	-----
Adjusted certificate fund	100, 000, 000. 00	50, 000, 000. 00	50, 000, 000. 00	—50, 000, 000. 00	-----
Military and naval insurance	88, 000, 000. 00	98, 000, 000. 00	98, 000, 000. 00	+10, 000, 000. 00	-----
Total, United States Veterans' Bureau	481, 958, 272. 30	405, 700, 000. 00	405, 700, 000. 00	—76, 258, 272. 30	-----
Grand total, regular annual ap- propriations	533, 424, 147. 46	450, 314, 295. 00	452, 349, 617. 00	—81, 074, 530. 46	+\$2, 035, 322. 00